

OSAGE COUNTY, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2009

OSAGE COUNTY, KANSAS
For the Year Ended December 31, 2009

BOARD OF COUNTY COMMISSIONERS

Carl F. Meyer
Chairman

Michael D. Pruitt

Kenneth J. Kuykendall

LIST OF PRINCIPAL OFFICIALS

Rhonda Beets
County Clerk
and Election

JoAnn Hamilton
County Treasurer and
Special Auto

Linda Massey
Register of Deeds

Glen Tyson
Road and Bridge
Supervisor

Stacy Berry
County Appraiser

Brandon Jones
County Attorney

Laurie Dunn
Sheriff

Leo Williams
Noxious Weed

Anne Gray
Health Administrator

Delton M. Gilliland
County Counselor/Administrator

OSAGE COUNTY, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

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SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

B. Carver Swindoll, CPA
Keith S. Janzen, CPA
Kyle J. Hawk, CPA
D. Scot Loyd, CGFM, CPA

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Osage County
Lyndon, Kansas 66861

We have audited the accompanying financial statements of Osage County, Kansas, as of and for the year ended December 31, 2009 and the comparative information for the year ended December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative information has been derived from the County's December 31, 2008 financial statements and, in our report dated August 24, 2009 we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the County, as of December 31, 2009, and its cash receipts and expenditures or disbursements, and budgetary comparisons for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements. The other supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

September 15, 2010

OSAGE COUNTY, KANSAS
SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the Year Ended December 31, 2009

Fund	Beginning Unencumbered Cash Balance 1-01-09	Prior Year Cancelled Encumbrances	Cash		Expenditures	Ending Unencumbered Cash Balance 12-31-09		Add Outstanding Encumbrances and Accounts Payable		Ending Cash Balance 12-31-09
			Receipts	Disbursements						
GENERAL FUND	\$ 953,784	\$ -	\$ 4,070,795	\$ 4,191,034	\$ 833,545	\$ 1,091,739				
SPECIAL REVENUE FUNDS:										
Ambulance Fund	16,652	-	183,660	183,494	16,818	16,818	-	-	16,818	
Appraiser's Cost Fund	36,703	-	302,848	272,446	67,105	67,105	27,771	27,771	94,876	
Diversion Fees Fund	98,456	-	64,051	38,736	123,771	123,771	5,193	5,193	128,964	
Election Fund	17,335	-	66,503	59,686	24,152	24,152	-	-	24,152	
Emergency 911 Fund	94,015	-	64,691	72,093	86,613	86,613	10,552	10,552	97,165	
911 Cell Surcharge Fund	103,884	-	22,392	5,738	120,538	120,538	-	-	120,538	
911 Cell Special Grant Fund	2,546	-	27,495	27,594	2,447	2,447	12,885	12,885	15,332	
Employee Benefit Fund	574,866	-	1,995,014	1,789,885	779,995	779,995	-	-	779,995	
Federal Owned Land Entitlement Fund	176,297	-	78,193	90,726	163,764	163,764	29,700	29,700	193,464	
Health Fund	190,692	-	379,899	369,655	200,936	200,936	18,946	18,946	219,882	
Noxious Weed Fund	27,626	-	247,852	248,155	27,323	27,323	2,642	2,642	29,965	
Noxious Weed Capital Outlay Fund	17,000	-	-	-	17,000	17,000	-	-	17,000	
Register of Deeds Technology Fund	46,462	-	20,864	41,827	25,499	25,499	-	-	25,499	
Road and Bridge Fund	79,694	-	2,392,314	2,387,412	84,596	84,596	120,925	120,925	205,521	
Road Machinery, Bridge Building and Equipment Fund	193,122	-	220,000	140,063	273,059	273,059	-	-	273,059	
Lake Patrol Fund	73,313	-	79,371	67,896	84,788	84,788	-	-	84,788	
Special Alcoholic Rehabilitation Fund	15	-	17,059	-	17,074	17,074	-	-	17,074	
Special Bridge Fund (68-1135)	2,240	-	194,778	103,616	93,402	93,402	1,938	1,938	95,340	
Special Levy -										
Waste Disposal Fund	77,945	-	419,535	468,794	28,686	28,686	30,583	30,583	59,269	
Special Parks and Recreation Fund	6,195	-	3,119	-	9,314	9,314	-	-	9,314	
Concealed Weapons Fund	5,400	-	2,840	-	8,240	8,240	-	-	8,240	
Emergency Preparedness SLA Grant Fund	14,693	-	9,969	6,724	17,938	17,938	-	-	17,938	
Emergency Preparedness Fund	5,000	-	-	-	5,000	5,000	-	-	5,000	
Emergency Preparedness EMPG Grant Fund	-	-	500	-	500	500	-	-	500	
ARRA-JAG Award Grant Fund	-	-	17,390	17,137	253	253	-	-	253	
TOTAL SPECIAL REVENUE FUNDS	1,860,151	-	6,792,947	6,374,540	2,278,811	2,539,946	261,135	261,135	2,539,946	
DEBT SERVICE FUND:										
Bond and Interest Fund	53,459	-	241,846	248,496	46,809	46,809	-	-	46,809	

OSAGE COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For Year Ended December 31, 2009

Fund	Beginning Unencumbered Cash Balance 1-01-09	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance 12-31-09	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance 12-31-09
PRIVATE PURPOSE TRUST FUNDS:							
Special Law Enforcement Trust Fund	\$ 282,757	\$ -	\$ 1,991	\$ 56,439	\$ 228,309	\$ 1,490	\$ 229,799
Law Enforcement Equipment Fund	135	-	-	-	135	-	135
County Attorney's Training Fund	4,827	-	2,746	5,253	2,320	-	2,320
Registered Sex Offender Fund	2,160	-	1,640	-	3,800	-	3,800
Special Prosecutor's Trust Fund	69,345	-	110	3,185	66,270	-	66,270
TOTAL PRIVATE PURPOSE TRUST FUNDS	359,224	-	6,487	64,877	300,834	1,490	302,324
COMPONENT UNITS:							
Historical Society	40,021	-	17,798	17,108	40,711	-	40,711
Extension Council	23,329	-	188,675	187,478	24,526	-	24,526
TOTAL COMPONENT UNITS	63,350	-	206,473	204,586	65,237	-	65,237
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 3,289,968	\$ -	\$ 11,318,549	\$ 11,083,533	\$ 3,525,236	\$ 520,819	\$ 4,046,055

Composition of Cash:

Cash on hand	\$	45,543
Checking Account - Citizens State Bank		134,210
Checking Account - Lyndon State Bank		134,204
Checking Account - Landmark National Bank		8,707,013
Checking Account - First State Bank		27,413
Checking Account - State Bank of Carbondale		36,479
Checking Account - Kansas State Bank		27,773
Checking Account - First Security Bank		36,159
Checking Account - Bank of Osage City		35,605
Checking Account - Lyndon State Bank - Law Library		58,875
Checking Account - Lyndon State Bank - Inmate Commissary Accounts		10,345
Certificates of Deposit		2,901,000
Total Component Units		65,237
Total Cash		12,219,856
Less Agency Funds per Statement 4		(8,173,801)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$	4,046,055

OSAGE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2009

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
GENERAL FUND	\$ 4,683,079	\$ -	\$ 4,683,079	\$ 4,191,034	\$ 492,045
SPECIAL REVENUE FUNDS:					
Ambulance Fund	190,000	-	190,000	183,494	6,506
Appraiser's Cost Fund	331,200	-	331,200	272,446	58,754
Election Fund	98,806	-	98,806	59,686	39,120
Emergency 911 Fund	160,131	-	160,131	72,093	88,038
911 Cell Surcharge Fund	147,710	-	147,710	5,738	141,972
Employee Benefit Fund	2,166,222	-	2,166,222	1,789,885	376,337
Federal Owned Land Entitlement Fund	287,841	-	287,841	90,726	197,115
Health Fund	527,119	-	527,119	369,655	157,464
Noxious Weed Fund	254,536	-	254,536	248,155	6,381
Noxious Weed Capital Outlay Fund	20,000	-	20,000	-	20,000
Register of Deeds Technology Fund	94,918	-	94,918	41,827	53,091
Road and Bridge Fund	2,834,534	-	2,834,534	2,387,412	447,122
Road Machinery, Bridge Building and Equipment Fund	509,210	-	509,210	140,063	369,147
Lake Patrol Fund	254,531	-	254,531	67,896	186,635
Special Alcoholic Rehabilitation Fund	33,510	-	33,510	-	33,510
Special Bridge Fund (68-1135)	200,000	-	200,000	103,616	96,384
Special Levy - Waste Disposal Fund	543,640	-	543,640	468,794	74,846
Special Parks and Recreation Fund	12,045	-	12,045	-	12,045
Total Special Revenue Funds	8,665,953	-	8,665,953	6,301,486	2,364,467
DEBT SERVICE FUND:					
Bond and Interest Fund	298,518	-	298,518	248,496	50,022
PRIVATE PURPOSE TRUST FUND:					
Special Law Enforcement Trust Fund	502,890	-	502,890	56,439	446,451
Total Primary Government	\$ 14,150,440	\$ -	\$ 14,150,440	\$ 10,797,455	\$ 3,352,985

OSAGE COUNTY, KANSAS

GENERAL FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2008 Actual	2009		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes and Intergovernmental Revenue -				
Ad valorem property tax	\$ 2,144,516	\$ 2,233,851	\$ 2,282,081	\$ (48,230)
Back tax collections	44,568	51,987	35,000	16,987
Motor vehicle tax	327,127	301,498	309,628	(8,130)
Recreational vehicle tax	10,121	9,408	9,743	(335)
16/20M vehicle tax	-	-	12,372	(12,372)
Slider vehicle tax	-	-	5,398	(5,398)
Local sales tax	668,431	639,916	650,000	(10,084)
Severance tax	98	25	-	25
Federal flood control	10,753	10,381	10,279	102
Local Alcoholic Liquor Fund	2,230	3,119	4,040	(921)
Homeland Security Grant	37,888	-	-	-
Total Taxes and Intergovernmental Revenue	3,245,732	3,250,185	3,318,541	(68,356)
Licenses and Fees -				
Cereal malt beverage	525	400	-	400
Zoning fees	11,329	9,315	20,000	(10,685)
County officer's fees	55,279	56,102	65,000	(8,898)
Game license fees	145	375	2,300	(1,925)
Jail board	-	-	5,000	(5,000)
Mortgage registration fees	122,402	134,554	145,000	(10,446)
Franchise fees	-	-	800	(800)
LEPP program fees	10,792	8,565	-	8,565
Total Licenses and Fees	200,472	209,311	238,100	(28,789)
Fines, Forfeitures and Penalties -				
Interest and penalties on taxes	99,186	108,769	50,000	58,769
Use of Money and Property -				
Copies	2,366	2,772	2,500	272
Interest on idle funds	163,909	28,851	225,000	(196,149)
Total Use of Money and Property	166,275	31,623	227,500	(195,877)
Miscellaneous -				
Wage reimbursements -				
Special auto	103,842	109,570	95,000	14,570
Council on Aging	6,370	6,475	-	6,475
State Historic Tax Credit	-	218,202	-	218,202
Special auto close out	21,952	17,371	-	17,371
School resource officer	12,500	12,500	-	12,500
Sale of assets	13,957	-	-	-

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		2009		
	2008 Actual	Actual	Budget	Variance- Favorable (Unfavorable)
Cash Receipts (cont.)				
Miscellaneous (cont.) -				
Sheriff's fees	\$ 1,245	\$ 1,125	\$ -	\$ 1,125
Miscellaneous	64,532	59,863	27,747	32,116
Reimbursements	30,111	45,801	16,000	29,801
Total Miscellaneous	254,509	470,907	138,747	332,160
Total Cash Receipts	3,966,174	4,070,795	\$ 3,972,888	\$ 97,907
Expenditures				
County Commission -				
Personal services	55,349	57,152	\$ 56,909	\$ (243)
Contractual services	5,811	7,891	2,350	(5,541)
Travel expense	2,470	2,232	5,000	2,768
Total County Commission	63,630	67,275	64,259	(3,016)
County Clerk -				
Personal services	130,625	144,981	132,305	(12,676)
Contractual services	3,687	3,181	5,000	1,819
Commodities	8,226	10,290	17,500	7,210
Capital outlay	-	-	4,000	4,000
Total County Clerk	142,538	158,452	158,805	353
County Treasurer -				
Personal services	174,587	184,400	177,984	(6,416)
Contractual services	19,687	24,904	14,000	(10,904)
Commodities	18,095	11,130	27,210	16,080
Capital outlay	-	-	9,800	9,800
Total County Treasurer	212,369	220,434	228,994	8,560
County Attorney -				
Personal services	132,843	129,448	135,000	5,552
Contractual services	7,015	5,147	10,000	4,853
Commodities	7,573	-	5,000	5,000
Total County Attorney	147,431	134,595	150,000	15,405

OSAGE COUNTY, KANSAS

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2009			Variance- Favorable (Unfavorable)
	2008 Actual	Actual	Budget	
Expenditures (cont.)				
Register of Deeds -				
Personal services	\$ 108,493	\$ 110,573	\$ 110,573	\$ -
Contractual services	2,670	3,712	10,000	6,288
Commodities	3,666	3,920	8,000	4,080
Capital outlay	10,000	-	-	-
Total Register of Deeds	124,829	118,205	128,573	10,368
Sheriff -				
Personal services	1,061,198	1,091,093	1,095,517	4,424
Contractual services	161,610	164,383	150,000	(14,383)
Commodities	170,407	126,985	200,000	73,015
Capital outlay	533	-	30,000	30,000
Lease purchase - phone equipment	12,965	12,965	12,965	-
Lease purchase - 2008 Impalas	-	30,185	30,185	-
Lease purchase - 2007 Chevy Impalas/Tahoes	46,099	46,099	46,099	-
Lease purchase - 2007 Crown Victoria's	30,933	30,933	30,933	-
Lease purchase - 2006 Dodge Chargers	14,488	14,497	14,488	(9)
Lease purchase - 2006 Chevy truck and patrol cars	20,239	13,347	20,238	6,891
Lease purchase - 2005 Chevy truck	43,561	-	-	-
Total Sheriff	1,562,033	1,530,487	1,630,425	99,938
Detention Facility -				
Personal services	330,435	338,861	333,688	(5,173)
Contractual services	64,598	49,812	80,000	30,188
Commodities	68,794	79,672	65,000	(14,672)
Capital outlay	31,977	5,110	10,000	4,890
Total Detention Facility	495,804	473,455	488,688	15,233
Judicial -				
Contractual services	114,771	105,306	130,089	24,783
Commodities	43,988	26,237	10,000	(16,237)
Capital outlay	-	-	8,000	8,000
Total Judicial	158,759	131,543	148,089	16,546
Courthouse -				
Personal services	56,110	56,407	57,154	747
Contractual services	272,849	269,686	210,000	(59,686)
Commodities	47,851	27,312	40,000	12,688
Capital outlay	18,956	-	-	-
County building maintenance	-	-	348,939	348,939
Hilltop building lease purchase	54,662	54,662	54,662	-
Juvenile detention costs	52,579	5,070	25,000	19,930
Courthouse Energy Improvement	-	134,907	134,788	(119)
Lease purchase - Chevy Impala and Suburban	16,481	16,481	16,482	1
Lease purchase - telephone system	9,789	9,777	9,788	11
Total Courthouse	529,277	574,302	896,813	322,511

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS
GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2008 Actual	2009		Variance- Favorable (Unfavorable)
		Actual	Budget	
Expenditures (cont.)				
Zoning -				
Personal services	\$ 36,570	\$ 35,991	\$ 38,484	\$ 2,493
Contractual services	3,258	2,761	20,000	17,239
Commodities	2,474	3,723	8,000	4,277
Total Zoning	42,302	42,475	66,484	24,009
Computer -				
Commodities	10,222	25,682	20,000	(5,682)
LP-AS 400 computer	64,121	64,121	64,121	-
Total Computer	74,343	89,803	84,121	(5,682)
Emergency Management -				
Personal services	9,147	17,677	15,396	(2,281)
Contractual services	1,983	1,577	2,500	923
Commodities	471	8,335	2,500	(5,835)
Total Emergency Management	11,601	27,589	20,396	(7,193)
County Counselor -				
Personal services	30,008	28,304	45,000	16,696
Contractual services	2,737	2,128	-	(2,128)
Total County Counselor	32,745	30,432	45,000	14,568
Council on Aging -				
Personal services	68,988	65,743	68,320	2,577
Contractual services	34,549	34,814	24,100	(10,714)
Capital outlay	8,886	-	-	-
Travel expense	417	199	600	401
Senior Care Act	-	-	3,500	3,500
Total Council on Aging	112,840	100,756	96,520	(4,236)
LEPP				
Contractual services	943	1,707	1,100	(607)
Commodities	191	-	4,300	4,300
Total LEPP	1,134	1,707	5,400	3,693
GIS Operations				
Personal services	37,544	38,064	38,064	-
Contractual services	5,966	6,008	13,400	7,392
Commodities	16,049	2,202	1,836	(366)
Capital outlay	-	2,332	1,800	(532)
Total GIS Operations	59,559	48,606	55,100	6,494

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2009			Variance- Favorable (Unfavorable)
	2008 Actual	Actual	Budget	
Expenditures (cont.)				
Economic Development -				
Personal services	\$ 50,752	\$ 52,680	\$ 49,067	\$ (3,613)
Contractual services	19,148	19,042	16,363	(2,679)
Commodities	7,270	9,951	11,000	1,049
Capital outlay	-	-	7,000	7,000
Total Economic Development	77,170	81,673	83,430	1,757
County Extension Council -				
Contractual services	110,000	118,850	118,850	-
Historical Society -				
Contractual services	13,000	13,000	13,000	-
Soil Conservation -				
Contractual services	25,000	25,000	25,000	-
Special Fair -				
Contractual services	7,000	6,000	7,000	1,000
Mental Health -				
Contractual services	64,000	66,500	66,500	-
Mentally Handicapped -				
Contractual services	34,332	34,332	34,332	-
Other -				
Auditing and budget	56,567	66,272	41,500	(24,772)
Tax foreclosure fees	2,196	4,956	3,000	(1,956)
Resource Center Independent Living	8,800	8,800	8,800	-
Heritage Trust Fund	5,225	5,052	4,000	(1,052)
SOS	5,500	5,500	5,500	-
CASA	4,400	4,500	4,500	-
Homeland Security Grant	37,888	-	-	-
Treasurer's expense - refunds	5,444	483	-	(483)
Total Other	126,020	95,563	67,300	(28,263)
Total Expenditures	4,227,716	4,191,034	\$ 4,683,079	\$ 492,045
Receipts Over (Under) Expenditures	(261,542)	(120,239)		
Unencumbered Cash, Beginning	1,215,326	953,784		
Unencumbered Cash, Ending	\$ 953,784	\$ 833,545		

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDAMBULANCE FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Actual</u>			
Cash Receipts				
Ad valorem property tax	\$ 102,766	\$ 166,109	\$ 171,551	\$ (5,442)
Back tax collections	2,115	2,645	996	1,649
Motor vehicle tax	14,538	14,455	14,895	(440)
Recreational vehicle tax	450	451	469	(18)
Slider vehicle tax	-	-	260	(260)
16/20M vehicle tax	-	-	595	(595)
Rental excise tax	-	-	1	(1)
	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>
Total Cash Receipts	<u>119,869</u>	<u>183,660</u>	<u>\$ 188,767</u>	<u>\$ (5,107)</u>
Expenditures				
Contract payments	<u>120,445</u>	<u>183,494</u>	<u>\$ 190,000</u>	<u>\$ 6,506</u>
Receipts Over (Under) Expenditures	(576)	166		
Unencumbered Cash, Beginning	<u>17,228</u>	<u>16,652</u>		
Unencumbered Cash, Ending	<u>\$ 16,652</u>	<u>\$ 16,818</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDAPPRAISER'S COST FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash Receipts				
Ad valorem property tax	\$ 259,614	\$ 251,739	\$ 257,890	\$ (6,151)
Back tax collections	4,959	6,190	1,007	5,183
Motor vehicle tax	34,458	36,624	37,808	(1,184)
Recreational vehicle tax	1,066	1,144	1,190	(46)
16/20M vehicle tax	-	-	1,511	(1,511)
Slider vehicle tax	-	-	659	(659)
Rental excise tax	-	-	3	(3)
Miscellaneous	3,025	7,151	4,000	3,151
Total Cash Receipts	303,122	302,848	\$ 304,068	\$ (1,220)
Expenditures				
Personal services	236,689	229,635	\$ 265,700	\$ 36,065
Contractual services	23,209	18,914	20,000	1,086
Commodities	32,991	21,655	30,000	8,345
Capital outlay	8,938	2,242	15,500	13,258
Total Expenditures	301,827	272,446	\$ 331,200	\$ 58,754
Receipts Over (Under) Expenditures	1,295	30,402		
Unencumbered Cash, Beginning	35,408	36,703		
Unencumbered Cash, Ending	\$ 36,703	\$ 67,105		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDDIVERSION FEES FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
Diversion fees	\$ 51,777	\$ 64,051
Expenditures		
Commodities	<u>30,116</u>	<u>38,736</u>
Receipts Over (Under) Expenditures	21,661	25,315
Unencumbered Cash, Beginning	<u>76,795</u>	<u>98,456</u>
Unencumbered Cash, Ending	<u>\$ 98,456</u>	<u>\$ 123,771</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDELECTION FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash Receipts				
Ad valorem property tax	\$ 70,768	\$ 54,637	\$ 56,061	\$ (1,424)
Back tax collections	1,007	1,350	603	747
Motor vehicle tax	8,192	10,002	10,370	(368)
Recreational vehicle tax	254	313	326	(13)
16/20M vehicle tax	-	-	414	(414)
Slider vehicle tax	-	-	181	(181)
Rental excise tax	-	-	1	(1)
Miscellaneous	252	201	150	51
Total Cash Receipts	80,473	66,503	\$ 68,106	\$ (1,603)
Expenditures				
Personal services	13,937	11,897	\$ 20,000	\$ 8,103
Commodities	58,082	31,901	41,112	9,211
Capital outlay	-	-	21,805	21,805
Lease purchase - ballot counters	15,888	15,888	15,889	1
Total Expenditures	87,907	59,686	\$ 98,806	\$ 39,120
Receipts Over (Under) Expenditures	(7,434)	6,817		
Unencumbered Cash, Beginning	24,769	17,335		
Unencumbered Cash, Ending	\$ 17,335	\$ 24,152		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMERGENCY 911 FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash Receipts				
911 access fees	\$ 57,529	\$ 64,691	\$ 75,000	\$ (10,309)
Expenditures				
Contractual services	39,462	55,946	\$ 75,000	\$ 19,054
Commodities	3,183	15,147	25,000	9,853
Capital outlay	1,000	1,000	60,131	59,131
Total Expenditures	43,645	72,093	\$ 160,131	\$ 88,038
Receipts Over (Under) Expenditures	13,884	(7,402)		
Unencumbered Cash, Beginning	80,131	94,015		
Unencumbered Cash, Ending	\$ 94,015	\$ 86,613		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND911 CELL SURCHARGE FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Surcharge fees	\$ 26,174	\$ 22,392	\$ 35,000	\$ (12,608)
Expenditures				
Capital outlay	-	5,738	\$ 147,710	\$ 141,972
Receipts Over (Under) Expenditures	26,174	16,654		
Unencumbered Cash, Beginning	77,710	103,884		
Unencumbered Cash, Ending	\$ 103,884	\$ 120,538		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUND911 CELL SPECIAL GRANT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ 84,406	\$ 27,495
Miscellaneous	2,546	-
Total Cash Receipts	<u>86,952</u>	<u>27,495</u>
Expenditures		
Contractual services	<u>84,406</u>	<u>27,594</u>
Receipts Over (Under) Expenditures	2,546	(99)
Unencumbered Cash, Beginning	<u>-</u>	<u>2,546</u>
Unencumbered Cash, Ending	<u>\$ 2,546</u>	<u>\$ 2,447</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMPLOYEE BENEFIT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Actual</u>			
Cash Receipts				
Ad valorem property tax	\$ 1,295,257	\$ 1,231,316	\$ 1,264,052	\$ (32,736)
Back tax collections	20,468	26,966	1,000	25,966
Motor vehicle tax	166,033	183,535	189,669	(6,134)
Recreational vehicle tax	5,138	5,733	5,968	(235)
16/20M vehicle tax	-	-	7,579	(7,579)
Slider vehicle tax	-	-	3,307	(3,307)
Rental excise tax	-	-	14	(14)
Withheld from salaries and other collections/employee contributions	473,850	547,464	450,000	97,464
Total Cash Receipts	<u>1,960,746</u>	<u>1,995,014</u>	<u>\$ 1,921,589</u>	<u>\$ 73,425</u>
Expenditures				
Social Security	534,244	533,481	\$ 676,414	\$ 142,933
Kansas Public Employees Retirement	319,687	322,830	273,787	(49,043)
Worker's compensation	71,935	74,996	162,662	87,666
Life insurance premiums	73,251	80,953	73,890	(7,063)
Prepaid legal services	1,226	1,032	-	(1,032)
Unemployment insurance	9,693	3,756	24,158	20,402
Medical insurance premiums	698,341	772,837	951,076	178,239
Miscellaneous	3,850	-	4,235	4,235
Total Expenditures	<u>1,712,227</u>	<u>1,789,885</u>	<u>\$ 2,166,222</u>	<u>\$ 376,337</u>
Receipts Over (Under) Expenditures	248,519	205,129		
Unencumbered Cash, Beginning	<u>326,347</u>	<u>574,866</u>		
Unencumbered Cash, Ending	<u>\$ 574,866</u>	<u>\$ 779,995</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDFEDERAL OWNED LAND ENTITLEMENT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
U.S. Treasury	\$ 76,385	\$ 78,193	\$ 55,000	\$ 23,193
Lease purchase proceeds	1,104,462	-	-	-
Total Cash Receipts	<u>1,180,847</u>	<u>78,193</u>	<u>\$ 55,000</u>	<u>\$ 23,193</u>
Expenditures				
Capital outlay	<u>85,391</u>	<u>90,726</u>	<u>\$ 287,841</u>	<u>\$ 197,115</u>
Total Expenditures Subject to Budget	<u>85,391</u>	<u>90,726</u>	<u>\$ 287,841</u>	<u>\$ 197,115</u>
Expenditures Not Subject to Budget				
Lease purchase payout - Courthouse improvements	<u>1,104,462</u>	<u>-</u>		
Total Expenditures	<u>1,189,853</u>	<u>90,726</u>		
Receipts Over (Under) Expenditures	(9,006)	(12,533)		
Unencumbered Cash, Beginning	<u>185,303</u>	<u>176,297</u>		
Unencumbered Cash, Ending	<u>\$ 176,297</u>	<u>\$ 163,764</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDHEALTH FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Actual</u>			
Cash Receipts				
Ad valorem property tax	\$ 109,735	\$ 110,105	\$ 113,005	\$ (2,900)
Back tax collections	1,983	2,407	707	1,700
Motor vehicle tax	13,784	15,477	16,010	(533)
Recreational vehicle tax	426	483	504	(21)
16/20M vehicle tax	-	-	640	(640)
Slider vehicle tax	-	-	279	(279)
Rental excise tax	-	-	1	(1)
Fees and other -				
State reimbursements -				
Bioterrorism/Pan flu	31,373	20,515	35,000	(14,485)
General health - formula	12,469	12,066	15,000	(2,934)
Child care	10,149	9,147	10,000	(853)
Child health	14,864	14,864	15,000	(136)
Family planning	5,679	5,208	15,000	(9,792)
Immunization programs	4,450	5,359	5,000	359
Other -				
Topeka/Shawnee Co. health department-W.I.C.	14,283	17,381	15,000	2,381
E.C.K.A.A.-Title 3B/3D and Senior Care Act	-	13,924	-	13,924
Program fees	136,968	146,963	140,000	6,963
NACCHO	5,003	6,000	-	6,000
Total Cash Receipts	<u>361,166</u>	<u>379,899</u>	<u>\$ 381,146</u>	<u>\$ (1,247)</u>
Expenditures				
Personal services	254,232	244,042	\$ 321,893	\$ 77,851
Contractual services	48,832	49,500	60,800	11,300
Commodities	60,069	74,360	50,500	(23,860)
Capital outlay	4,327	-	78,926	78,926
Travel expense	8,883	1,753	15,000	13,247
Total Expenditures	<u>376,343</u>	<u>369,655</u>	<u>\$ 527,119</u>	<u>\$ 157,464</u>
Receipts Over (Under) Expenditures	(15,177)	10,244		
Unencumbered Cash, Beginning	<u>205,869</u>	<u>190,692</u>		
Unencumbered Cash, Ending	<u>\$ 190,692</u>	<u>\$ 200,936</u>		

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDNOXIOUS WEED FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
Ad valorem property tax	\$ 72,453	\$ 64,901	\$ 66,218	\$ (1,317)
Back tax collections	1,256	1,704	404	1,300
Motor vehicle tax	10,453	10,212	10,527	(315)
Recreational vehicle tax	323	319	331	(12)
16/20M vehicle tax	-	-	421	(421)
Slider vehicle tax	-	-	184	(184)
Rental excise tax	-	-	1	(1)
Chemical sales and fees	<u>127,292</u>	<u>170,716</u>	<u>150,000</u>	<u>20,716</u>
Total Cash Receipts	<u>211,777</u>	<u>247,852</u>	<u>\$ 228,086</u>	<u>\$ 19,766</u>
Expenditures				
Personal services	29,469	30,061	\$ 30,201	\$ 140
Contractual services	7,546	10,244	7,000	(3,244)
Commodities	173,805	207,850	214,335	6,485
Transfer to Noxious Weed Capital Outlay Fund	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	<u>213,820</u>	<u>248,155</u>	<u>\$ 254,536</u>	<u>\$ 6,381</u>
Receipts Over (Under) Expenditures	(2,043)	(303)		
Unencumbered Cash, Beginning	<u>29,669</u>	<u>27,626</u>		
Unencumbered Cash, Ending	<u>\$ 27,626</u>	<u>\$ 27,323</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDNOXIOUS WEED CAPITAL OUTLAY FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2009			Variance- Favorable (Unfavorable)
	2008 Actual	Actual	Budget	
Cash Receipts				
Transfer from Noxious Weed Fund	\$ 3,000	\$ -	\$ 3,000	\$ (3,000)
Expenditures				
Capital outlay	-	-	\$ 20,000	\$ 20,000
Receipts Over (Under) Expenditures	3,000	-		
Unencumbered Cash, Beginning	14,000	17,000		
Unencumbered Cash, Ending	\$ 17,000	\$ 17,000		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDREGISTER OF DEEDS TECHNOLOGY FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2009</u>			<u>Variance- Favorable (Unfavorable)</u>
	<u>2008 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Fees	\$ 11,544	\$ 20,864	\$ 30,000	\$ (9,136)
Expenditures				
Capital outlay	-	41,827	\$ 94,918	\$ 53,091
Receipts Over (Under) Expenditures	11,544	(20,963)		
Unencumbered Cash, Beginning	34,918	46,462		
Unencumbered Cash, Ending	\$ 46,462	\$ 25,499		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDROAD AND BRIDGE FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	2008 Actual	2009		Variance- Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 1,252,262	\$ 1,433,265	\$ 1,475,785	\$ (42,520)
Back tax collections	18,538	26,422	3,802	22,620
Motor vehicle tax	170,831	177,754	183,336	(5,582)
Recreational vehicle tax	5,286	5,550	5,769	(219)
16/20M vehicle tax	-	-	7,326	(7,326)
Slider vehicle Tax	-	-	3,196	(3,196)
Rental excise tax	-	-	14	(14)
Special city and county highway - State fuel tax	638,027	583,670	644,633	(60,963)
Reimbursements	193,638	165,593	58,000	107,593
Fuel reimbursement	-	-	204,013	(204,013)
Miscellaneous	545	60	1,000	(940)
Total Cash Receipts	2,279,127	2,392,314	\$ 2,586,874	\$ (194,560)
Expenditures				
Administration -				
Personal services	58,064	59,341	\$ 59,809	\$ 468
Commodities	30,941	30,153	45,619	15,466
Blacktop road maintenance -				
Personal services	121,934	124,615	123,341	(1,274)
Commodities	374,110	495,038	575,000	79,962
Gravel road maintenance -				
Personal services	284,734	290,769	287,569	(3,200)
Commodities	570,334	477,249	538,907	61,658
Bridge construction -				
Personal services	87,096	89,011	85,606	(3,405)
Contractual services	104,811	15,480	127,886	112,406
Maintenance shop -				
Personal services	28,810	29,670	30,797	1,127
Commodities	674,329	556,086	303,305	(252,781)
Fuel purchases	-	-	546,695	546,695
Other -				
Transfer to Road Machinery, Bridge Building and Equipment Fund	-	220,000	110,000	(110,000)
KDOT revolving loan payment	25,981	-	-	-
Total Expenditures	2,361,144	2,387,412	\$ 2,834,534	\$ 447,122
Receipts Over (Under) Expenditures	(82,017)	4,902		
Unencumbered Cash, Beginning	161,711	79,694		
Unencumbered Cash, Ending	\$ 79,694	\$ 84,596		

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDROAD MACHINERY, BRIDGE BUILDING AND EQUIPMENT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009</u>		<u>Variance- Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfer from Road and Bridge Fund	\$ -	\$ 220,000	\$ 110,000	\$ 110,000
Expenditures				
Capital outlay	65,752	45,525	\$ 401,438	\$ 355,913
Lease purchase - 2007 Mack dump truck	31,821	31,821	31,821	-
Lease purchase - John Deere tractor	26,583	26,583	26,582	(1)
Lease purchase - 2000 Mack truck	25,569	-	13,235	13,235
Lease purchase - 2007 John Deere grader	-	36,134	36,134	-
Total Expenditures	<u>149,725</u>	<u>140,063</u>	<u>\$ 509,210</u>	<u>\$ 369,147</u>
Receipts Over (Under) Expenditures	(149,725)	79,937		
Unencumbered Cash, Beginning	<u>342,847</u>	<u>193,122</u>		
Unencumbered Cash, Ending	<u>\$ 193,122</u>	<u>\$ 273,059</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDLAKE PATROL FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
Federal government contract	\$ 94,431	\$ 79,371	\$ 125,000	\$ (45,629)
Expenditures				
Personal services	44,714	45,310	\$ 61,200	\$ 15,890
Contractual services	8,696	7,115	10,000	2,885
Commodities	9,292	15,471	10,000	(5,471)
Capital outlay	40,515	-	173,331	173,331
Total Expenditures	<u>103,217</u>	<u>67,896</u>	<u>\$ 254,531</u>	<u>\$ 186,635</u>
Receipts Over (Under) Expenditures	(8,786)	11,475		
Unencumbered Cash, Beginning	<u>82,099</u>	<u>73,313</u>		
Unencumbered Cash, Ending	<u>\$ 73,313</u>	<u>\$ 84,788</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL ALCOHOLIC REHABILITATION FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash Receipts				
Local Alcoholic Liquor Fund	\$ 15,505	\$ 17,059	\$ 15,000	\$ 2,059
Expenditures				
Mental Health Association of East Central Kansas	19,000	-	\$ 33,510	\$ 33,510
Receipts Over (Under) Expenditures	(3,495)	17,059		
Unencumbered Cash, Beginning	3,510	15		
Unencumbered Cash, Ending	\$ 15	\$ 17,074		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL BRIDGE FUND (68-1135)STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
Ad valorem tax	\$ 81,631	\$ 180,613	\$ 186,702	\$ (6,089)
Back tax collections	1,382	2,316	454	1,862
Motor vehicle tax	12,882	11,491	11,795	(304)
Recreational vehicle tax	399	358	371	(13)
16/20M vehicle tax	-	-	471	(471)
Slider vehicle tax	-	-	206	(206)
Rental excise tax	-	-	1	(1)
Total Cash Receipts	<u>96,294</u>	<u>194,778</u>	<u>\$ 200,000</u>	<u>\$ (5,222)</u>
Expenditures				
Contractual services	63,444	15,989	\$ 169,747	\$ 153,758
Commodities	29,286	57,374	-	(57,374)
KDOT revolving loan payment	<u>4,271</u>	<u>30,253</u>	<u>30,253</u>	<u>-</u>
Total Expenditures	<u>97,001</u>	<u>103,616</u>	<u>\$ 200,000</u>	<u>\$ 96,384</u>
Receipts Over (Under) Expenditures	(707)	91,162		
Unencumbered Cash, Beginning	<u>2,947</u>	<u>2,240</u>		
Unencumbered Cash, Ending	<u>\$ 2,240</u>	<u>\$ 93,402</u>		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL LEVY - WASTE DISPOSAL FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Actual</u>			
Cash Receipts				
Back tax collections	\$ 12	\$ 1	\$ 193	\$ (192)
Lake Region Solid Waste Round grant	6,500	-	-	-
Dumping fees and landfill charges	392,399	419,534	390,000	29,534
Total Cash Receipts	398,911	419,535	\$ 390,193	\$ 29,342
Expenditures				
Personal services	68,551	74,434	\$ 78,692	\$ 4,258
Contractual services	288,748	377,630	225,000	(152,630)
Commodities	22,346	16,730	15,000	(1,730)
Capital outlay	8,083	-	224,948	224,948
Total Expenditures	387,728	468,794	\$ 543,640	\$ 74,846
Receipts Over (Under) Expenditures	11,183	(49,259)		
Unencumbered Cash, Beginning	66,762	77,945		
Unencumbered Cash, Ending	\$ 77,945	\$ 28,686		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDSPECIAL PARK AND RECREATION FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts				
Local Alcoholic Liquor Fund	\$ 2,230	\$ 3,119	\$ 4,040	\$ (921)
Expenditures				
Distribution to cities	-	-	\$ 12,045	\$ 12,045
Receipts Over (Under) Expenditures	2,230	3,119		
Unencumbered Cash, Beginning	3,965	6,195		
Unencumbered Cash, Ending	\$ 6,195	\$ 9,314		

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDCONCEALED WEAPONS FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ 1,720	\$ 2,840
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,720	2,840
Unencumbered Cash, Beginning	<u>3,680</u>	<u>5,400</u>
Unencumbered Cash, Ending	<u>\$ 5,400</u>	<u>\$ 8,240</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMERGENCY PREPAREDNESS SLA GRANT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ 6,827	\$ 9,969
Expenditures		
Commodities	<u>-</u>	<u>6,724</u>
Receipts Over (Under) Expenditures	6,827	3,245
Unencumbered Cash, Beginning	<u>7,866</u>	<u>14,693</u>
Unencumbered Cash, Ending	<u>\$ 14,693</u>	<u>\$ 17,938</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDCHILD ADVOCACY FUND #205STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ 2,757	\$ -
Expenditures		
Contractual services	3,901	-
Commodities	<u>2,516</u>	<u>-</u>
Total Expenditures	<u>6,417</u>	<u>-</u>
Receipts Over (Under) Expenditures	(3,660)	-
Unencumbered Cash, Beginning	<u>3,660</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMERGENCY PREPAREDNESS FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ 5,000	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	5,000	-
Unencumbered Cash, Beginning	<u>-</u>	<u>5,000</u>
Unencumbered Cash, Ending	<u>\$ 5,000</u>	<u>\$ 5,000</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDEMERGENCY PREPAREDNESS EMPG GRANT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
State of Kansas	\$ -	\$ 500
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	500
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 500</u>

OSAGE COUNTY, KANSAS

SPECIAL REVENUE FUNDARRA-JAG AWARD GRANT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
U.S. Department of Justice	\$ -	\$ 17,390
Expenditures		
Contractual services	-	17,137
Receipts Over (Under) Expenditures	-	253
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 253</u>

OSAGE COUNTY, KANSAS

DEBT SERVICE FUNDBOND AND INTEREST FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Actual</u>			
Cash Receipts				
Ad valorem property tax	\$ 178,075	\$ 210,939	\$ 215,618	\$ (4,679)
Back tax collections	4,297	5,160	1,006	4,154
Motor vehicle tax	30,468	24,969	25,528	(559)
Recreational vehicle tax	943	778	803	(25)
16/20M vehicle tax	-	-	1,020	(1,020)
Slider vehicle tax	-	-	445	(445)
Rental excise tax	-	-	3	(3)
	<u>-</u>	<u>-</u>	<u>3</u>	<u>(3)</u>
Total Cash Receipts	<u>213,783</u>	<u>241,846</u>	<u>\$ 244,423</u>	<u>\$ (2,577)</u>
Expenditures				
Principal	210,000	220,000	\$ 220,000	\$ -
Interest	38,643	28,493	28,493	-
Commission and postage	6	3	25	22
Cash basis reserve	-	-	50,000	50,000
	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total Expenditures	<u>248,649</u>	<u>248,496</u>	<u>\$ 298,518</u>	<u>\$ 50,022</u>
Receipts Over (Under) Expenditures	(34,866)	(6,650)		
Unencumbered Cash, Beginning	<u>88,325</u>	<u>53,459</u>		
Unencumbered Cash, Ending	<u>\$ 53,459</u>	<u>\$ 46,809</u>		

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUNDSPECIAL LAW ENFORCEMENT TRUST FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		<u>2009</u>		
	<u>2008</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance-</u>
	<u>Actual</u>			<u>Favorable</u>
				<u>(Unfavorable)</u>
Cash Receipts				
Drug control payments	\$ 226	\$ -	\$ 1,400	\$ (1,400)
Federal aid	-	-	6,500	(6,500)
Reimbursed expenditures	-	-	20,500	(20,500)
Drug seizure money/forfeitures	282,508	1,991	200,000	(198,009)
Miscellaneous	-	-	500	(500)
Total Cash Receipts	<u>282,734</u>	<u>1,991</u>	<u>\$ 228,900</u>	<u>\$ (226,909)</u>
Expenditures				
Contractual services	9,551	8,018	\$ 5,000	\$ (3,018)
Commodities	42,422	48,421	22,000	(26,421)
Capital outlay	<u>20,094</u>	<u>-</u>	<u>475,890</u>	<u>475,890</u>
Total Expenditures	<u>72,067</u>	<u>56,439</u>	<u>\$ 502,890</u>	<u>\$ 446,451</u>
Receipts Over (Under) Expenditures	210,667	(54,448)		
Unencumbered Cash, Beginning	<u>72,090</u>	<u>282,757</u>		
Unencumbered Cash, Ending	<u>\$ 282,757</u>	<u>\$ 228,309</u>		

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUNDLAW ENFORCEMENT EQUIPMENT FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>135</u>	<u>135</u>
Unencumbered Cash, Ending	<u>\$ 135</u>	<u>\$ 135</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUNDCOUNTY ATTORNEY'S TRAINING FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
Court fees	\$ 1,994	\$ 2,746
Expenditures		
Contractual services	<u>3,914</u>	<u>5,253</u>
Receipts Over (Under) Expenditures	(1,920)	(2,507)
Unencumbered Cash, Beginning	<u>6,747</u>	<u>4,827</u>
Unencumbered Cash, Ending	<u>\$ 4,827</u>	<u>\$ 2,320</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUNDREGISTERED SEX OFFENDER FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
Fees	\$ 1,320	\$ 1,640
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,320	1,640
Unencumbered Cash, Beginning	<u>840</u>	<u>2,160</u>
Unencumbered Cash, Ending	<u>\$ 2,160</u>	<u>\$ 3,800</u>

OSAGE COUNTY, KANSAS

PRIVATE PURPOSE TRUST FUNDSPECIAL PROSECUTOR'S TRUST FUNDSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
Attorney fees	\$ 65,100	\$ 110
Expenditures		
Commodities	<u>10,551</u>	<u>3,185</u>
Receipts Over (Under) Expenditures	54,549	(3,075)
Unencumbered Cash, Beginning	<u>14,796</u>	<u>69,345</u>
Unencumbered Cash, Ending	<u>\$ 69,345</u>	<u>\$ 66,270</u>

OSAGE COUNTY, KANSAS

AGENCY FUNDS

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds				
Current Tax	\$ 6,286,770	\$ 16,775,952	\$ 15,491,072	\$ 7,571,650
Bankruptcy	38,460	6,982	33,554	11,888
Delinquent Real Estate Tax	287,484	391,341	295,884	382,941
Delinquent Personal Property Tax	-	39,856	39,856	-
Delinquent Personal Property - District Court	15,660	13,766	3,398	26,028
Federal Flood Control	-	34,604	34,604	-
Inheritance Tax	44	-	-	44
Local Alcoholic Liquor	-	23,297	23,297	-
Special Township and County Highway	-	643,346	643,346	-
Motor Vehicle Tax	60,917	1,860,820	1,872,690	49,047
M & E Slider Tax	-	85,555	85,555	-
HEMP	5,200	-	-	5,200
Total Distributable Funds	\$ 6,694,535	\$ 19,875,519	\$ 18,523,256	\$ 8,046,798
State Funds				
State Educational Building	\$ 3,137	\$ 143,650	\$ 143,460	\$ 3,327
State Institutional Building	1,571	71,825	71,730	1,666
State General	-	9	9	-
State Motor Vehicle Auto Fees	7,288	1,125,283	1,127,267	5,304
Total State Funds	\$ 11,996	\$ 1,340,767	\$ 1,342,466	\$ 10,297
Subdivision Funds				
Northeast Kansas Library Employee Benefit	\$ -	\$ 9,806	\$ 9,806	\$ -
Northeast Kansas Library General	-	105,604	105,604	-
School Districts	-	5,706,775	5,706,775	-
Fire Districts	1,893	864,540	863,975	2,458
Townships	-	1,531,072	1,531,072	-
Cities	-	2,294,522	2,294,522	-
Cemeteries	-	144,788	144,788	-
Sewer District #1	2,714	7,510	5,337	4,887
Watershed District	-	101,031	101,031	-
Total Subdivision Funds	\$ 4,607	\$ 10,765,648	\$ 10,762,910	\$ 7,345
Other Agency Funds				
Motor Vehicle Sales Tax	\$ 16,353	\$ 340,114	\$ 322,837	\$ 33,630
State Withholding Tax	-	119,628	119,628	-
Federal Withholding Tax	-	255,267	255,267	-
Fish and Game Licenses	-	8,454	8,342	112
Big Game Permits	-	1,137	1,137	-
Driver's License Fees	725	18,028	17,747	1,006
Beer Licenses State Stamp	975	50	-	1,025
PebSCO	-	10,424	10,424	-
CCB Grant	5,000	-	-	5,000
Change Checks	-	21,054	21,054	-
Cash Items	(10,386)	35,292	25,538	(632)
Law Library	55,400	21,451	17,976	58,875
Inmate Commissary Accounts	7,766	17,330	14,751	10,345
Total Other Agency Funds	\$ 75,833	\$ 848,229	\$ 814,701	\$ 109,361
Grand Total Agency Funds	\$ 6,786,971	\$ 32,830,163	\$ 31,443,333	\$ 8,173,801

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

COMPONENT UNITHISTORICAL SOCIETYSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		2009		
	2008 Actual	Operating Account Actual	Replacement and Repair Account Actual	Total Actual
Cash Receipts				
Memberships	\$ 965	\$ 885	\$ -	\$ 885
Appropriation from County	13,000	13,000	-	13,000
Interest	876	30	540	570
Miscellaneous	1,931	1,745	-	1,745
Books/research/copies	1,847	1,598	-	1,598
Total Cash Receipts	18,619	17,258	540	17,798
Expenditures				
Personal services	6,932	6,797	-	6,797
Contractual services	404	656	-	656
Replacement and repair	548	135	867	1,002
Commodities	5,987	6,804	-	6,804
Miscellaneous	2,465	1,849	-	1,849
Total Expenditures	16,336	16,241	867	17,108
Receipts Over (Under) Expenditures	2,283	1,017	(327)	690
Unencumbered Cash, Beginning	37,738	23,166	16,855	40,021
Unencumbered Cash, Ending	\$ 40,021	\$ 24,183	\$ 16,528	\$ 40,711

The above component unit is not required to be budgeted.

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS

COMPONENT UNITEXTENSION COUNCILSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>2008 Actual</u>	<u>2009 Actual</u>
Cash Receipts		
County appropriation	\$ 110,000	\$ 118,850
Kansas State University salary participation	37,284	37,752
Reimbursements for services and supplies	7,158	31,579
Interest income	7,078	494
	<u>161,520</u>	<u>188,675</u>
Total Cash Receipts		
Expenditures		
Salaries	119,981	125,185
Social Security and retirement	16,201	17,177
Transportation	5,949	3,454
Telephone	2,977	2,973
Postage and supplies	3,335	2,877
Equipment	1,938	2,472
Subsistence	859	878
Reimbursed items	4,616	29,715
Printing and treasurer's bond	273	390
Miscellaneous	2,728	2,357
	<u>158,857</u>	<u>187,478</u>
Total Expenditures		
Receipts Over (Under) Expenditures	2,663	1,197
Unencumbered Cash, Beginning	<u>20,666</u>	<u>23,329</u>
Unencumbered Cash, Ending	<u>\$ 23,329</u>	<u>\$ 24,526</u>

The above component unit is not required to be budgeted.

The notes to the financial statements are an integral part of this statement.

OSAGE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

Osage County is a municipal corporation governed by an elected three-member commission. These financial statements present Osage County (the primary government) and its component units. The component units are included in the County's reporting entity because of the significance of their operational or financial relationship with the County.

Discretely Presented Component Unit. The component units section of the financial statements includes the financial data of the discretely presented component units. These component units are reported separately to emphasize that they are legally separate from the County. The governing bodies of these component units are elected.

1. Extension Council. Osage County Extension Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council.
2. Historical Society. Osage County Historical Society provides services and information to all persons in the County dealing with historical items of interest. The County annually provides significant operating subsidies to the Historical Society.

(b) Basis of Presentation - Fund Accounting

Fund Accounting

The accounts of the County are organized on the basis of funds each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, fiduciary and debt service. Within each of these three categories there are one or more fund types. The County uses the following fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds - These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Fiduciary Fund Types

These funds account for assets held by the County as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(b) Basis of Presentation - Fund Accounting (cont.)

Private Purpose Trust Funds - These funds are used to account for funds that are to be used for expenditures incurred by County employees and for funds held in escrow for other parties.

Agency Funds - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

(c) Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

(d) Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets, receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

(e) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute), Debt Service Funds and Enterprise Funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2009.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(e) Budgetary Information (cont.)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Private Purpose Trust Funds and the following Special Revenue Funds: Diversion Fees Fund, 911 Cell Special Grant Fund, Register of Deeds Technology Fund, Concealed Weapons Fund, Emergency Preparedness SLA Grant Fund, Road Machinery, Bridge Building and Equipment Fund, Child Advocacy Fund #205, Emergency Preparedness Fund, Emergency Preparedness EMPG Grant Fund, and the ARRA-JAG Award Grant Fund.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

County Clerk does not remit game license fees daily as required in K.S.A. 32-984.

Inventory of personal property, and a comprehensive inventory for all departments, was not compiled by the County Clerk, therefore the board did not view and check these inventory lists as required in K.S.A. 19-2687.

The annual state ad valorem tax accounting was not filed by the County Clerk with the state director of accounts and reports as required in K.S.A. 79-2203.

According to K.S.A. 9-1402, the County must obtain pledged securities with enough market value to cover the balance of deposits at each banking institution. At December 31, 2009, deposits were under secured by \$905,593.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. Some deposits were not legally secured at December 31, 2009. One bank was under secured by \$905,593 at December 31, 2009.

3. DEPOSITS AND INVESTMENTS (CONT.)

At December 31, 2009, the County's carrying amount of deposits was \$12,039,856 and the bank balance was \$11,400,138. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$2,000,000 was covered by federal depository insurance, \$8,494,545 was collateralized with securities held by the pledging financial institutions' agents in the County's name, with the remaining \$905,593 unsecured.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 1996A	4.00% to 6.00%	01-01-96	\$ 1,900,000	10-01-10	\$ 350,000	\$ -	\$ 170,000	\$ (170,000)	\$ 180,000	\$ 17,020
Series 1996B	4.50% to 6.50%	10-01-96	633,500	10-01-12	220,000	-	50,000	(50,000)	170,000	11,473
Total General Obligation Bonds					570,000	-	220,000	(220,000)	350,000	28,493
KS Transportation Revolving Fund Loan	3.58%	12-19-05	234,800	08-01-25	201,336	-	22,542	(270,000)	178,794	7,711
Capital Leases:										
Sheriff and R & B Hilltop Property	4.75%	09-12-05	242,000	08-01-10	103,128	-	50,354	(50,354)	52,774	4,308
Courthouse 2006 Chevy Imp. & Sub.	4.42%	01-03-06	45,220	02-01-09	15,782	-	15,782	(15,782)	-	699
Sheriff 2006 Chevy Impala (2) & Truck	4.02%	05-01-06	56,676	02-01-09	19,456	-	19,456	(19,456)	-	782
Sheriff and R & B Phone Equipment	3.99%	03-20-06	36,166	02-01-09	12,468	-	12,468	(12,468)	-	497
Sheriff 2006 Dodge Charger (2)	4.02%	06-05-06	40,724	02-01-09	13,928	-	13,928	(13,928)	-	560
R & B 2004 John Deere 6615 Tractor	4.89%	10-16-06	75,000	02-01-09	25,340	-	25,340	(25,340)	-	1,242
Election Ballot Counters	3.99%	10-02-06	45,255	02-01-09	15,279	-	15,279	(15,279)	-	610
Courthouse Telephone System	4.52%	12-04-06	27,887	02-01-09	9,356	-	9,356	(9,356)	-	432
R&B 2007 Mack Dump Truck	4.94%	03-26-07	87,346	02-01-10	59,214	-	28,888	(28,888)	30,326	1,495
Sheriff 2007 Impala (4) & 2007 Tahoe (3)	4.60%	04-02-07	127,407	02-01-10	86,205	-	42,133	(42,133)	44,072	3,965
Sheriff 2007 Crown Victoria (4)	4.60%	04-30-07	85,782	02-01-10	57,844	-	28,272	(28,272)	29,572	2,661
Courthouse AS 400 Computer System	4.87%	04-02-07	176,390	02-01-10	119,447	-	58,304	(58,304)	61,143	5,817
2007 John Deer Motor Grader	4.00%	01-07-08	100,000	02-01-11	100,000	-	31,849	(31,849)	68,151	4,285
Sheriff 2008 Impala & Silverados (3)	3.87%	04-28-08	72,779	02-01-11	72,779	-	15,741	(15,741)	57,038	14,443
Courthouse Improvements	4.125%	06-23-08	1,104,462	02-01-18	1,104,462	-	107,072	(107,072)	997,390	27,835
Sheriff 2009 Chev Impala (4)	3.40%	05-11-09	66,070	02-01-12	-	66,070	-	66,070	66,070	-
Sheriff 2009 F-150 Pickup Truck	3.40%	04-06-09	16,946	02-01-12	-	16,946	-	16,946	16,946	-
Total Capital Leases					1,814,688	83,016	474,222	(391,206)	1,423,482	69,630
Total Contractual Indebtedness					2,586,024	83,016	716,764	(881,206)	1,952,276	105,835
Compensated Absences	N/A	N/A	N/A	N/A	250,292	9,501	-	9,501	259,793	-
Landfill Closure and Post Closure Care	N/A	N/A	N/A	N/A	321,182	-	-	-	321,182	-
Total Long-Term Debt					\$ 3,157,498	\$ 92,517	\$ 716,764	\$ (871,705)	\$ 2,533,251	\$ 105,835

4. LONG-TERM DEBT (CONT.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	YEAR						
	2010	2011	2012	2013	2014	2015 - 2018	Total
PRINCIPAL:							
General Obligation Bonds:							
Series 1996A	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Series 1996B	55,000	55,000	60,000	-	-	-	170,000
Total General Obligation Bonds	235,000	55,000	60,000	-	-	-	350,000
KS Transportation Revolving Fund Loan	23,405	24,301	25,232	26,198	27,202	52,456	178,794
Capital Leases:							
Sheriff and R & B Hilltop Property	52,774	-	-	-	-	-	52,774
R&B 2007 Mack Dump Truck	30,326	-	-	-	-	-	30,326
Sheriff 2007 Impala (4) & 2007 Tahoe (3)	44,072	-	-	-	-	-	44,072
Sheriff 2007 Crown Victoria (4)	29,572	-	-	-	-	-	29,572
Courthouse AS 400 Computer System	61,143	-	-	-	-	-	61,143
2007 John Deer Motor Grader	33,407	34,744	-	-	-	-	68,151
Sheriff 2008 Impala & Silverados (3)	27,978	29,060	-	-	-	-	57,038
Courthouse Improvements	93,765	97,633	101,660	105,853	110,220	488,259	997,390
Sheriff 2009 Chev. Impala (4)	21,691	21,819	22,560	-	-	-	66,070
Sheriff 2009 F-150 Pickup Truck	5,527	5,614	5,805	-	-	-	16,946
Total Capital Leases	400,255	188,870	130,025	105,853	110,220	488,259	1,423,482
TOTAL PRINCIPAL	658,660	268,171	215,257	132,051	137,422	540,715	1,952,276
INTEREST:							
General Obligation Bonds:							
Series 1996A	4,388	-	-	-	-	-	4,388
Series 1996B	8,898	6,038	3,150	-	-	-	18,086
Total General Obligation Bonds	13,286	6,038	3,150	-	-	-	22,474
KS Transportation Revolving Fund Loan	6,848	5,951	5,021	4,054	3,051	2,936	27,861
Capital Leases:							
Sheriff and R & B Hilltop Property	1,887	-	-	-	-	-	1,887
R & B 2007 Mack Dump Truck	1,495	-	-	-	-	-	1,495
Sheriff 2007 Impala (4) & 2007 Tahoe (3)	2,027	-	-	-	-	-	2,027
Sheriff 2007 Crown Victoria (4)	1,360	-	-	-	-	-	1,360
Courthouse AS 400 Computer System	2,978	-	-	-	-	-	2,978
2007 John Deer Motor Grader	2,726	1,390	-	-	-	-	4,116
Sheriff 2008 Impala & Silverados (3)	2,207	1,125	-	-	-	-	3,332
Courthouse Improvements	41,142	37,275	33,247	29,054	24,687	51,369	216,774
Sheriff 2009 Chev. Impala (4)	1,637	1,509	767	-	-	-	3,913
Sheriff 2009 F-150 Pickup Truck	475	388	198	-	-	-	1,061
Total Capital Leases	57,934	41,687	34,212	29,054	24,687	51,369	238,943
TOTAL INTEREST	78,068	53,676	42,383	33,108	27,738	54,305	289,278
TOTAL PRINCIPAL AND INTEREST	\$ 736,728	\$ 321,847	\$ 257,640	\$ 165,159	\$ 165,160	\$ 595,020	\$ 2,241,555

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2009 is 6.54%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from March 1, 2009 through November 30, 2009). The County employer contributions to KPERs for the years ending December 31, 2009, 2008, and 2007 were \$209,852, \$185,939, and \$156,855, respectively, equal to the required contributions for each year.

(b) Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

(c) Other Employee Benefits

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. Vacation leave can be taken as earned

Each permanent full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>
0 to 1 year	6 days
After 1 year	12 days
After 10 years	18 days
After 16 years	21 days

Employees are allowed to accrue up to a maximum of 240 hours of vacation leave. Employees will be allowed to accrue more than the 240 hours of annual leave, if the employee has been unable to take annual leave because he or she worked at the request of the department with approval from the County Commissioners on an emergency basis.

The County may, in the discretion of the County Commissioners, pay any employee for any part of vacation leave earned in excess of 240 hours. Such pay will be at the employee's current rate of pay. The County Commissioners are not obligated to pay for vacation leave accumulated in excess of 240 hours in any specific amount in any year, and may pay such excess accumulation over a period of years.

An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Sick leave - Part-time employees shall earn sick leave at the rate of four (4) hours per month and full-time employees at the rate of one (1) day per month beginning at date of employment. Sick leave may be accumulated to a maximum of 60 days. At the end of the calendar year, an employee will be paid for unused sick leave over sixty (60) days (480 hours) at a rate of two dollars (\$2) per hour.

Upon termination of employment, an employee shall be paid for unused sick leave in excess of 30 days (240 hours) at a rate of two dollars (\$2) per hour.

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(d) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

6. CLAIMS AND JUDGMENTS

The County participates in Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of September 15, 2010, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2008 to 2009 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

7. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road and Bridge	Road Machinery, Bridge, Building & Equipment	K.S.A. 68-141g	<u>\$ 220,000</u>

8. RELATED ORGANIZATIONS

The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in Osage County. State statutes further provide that the Board of County Commissioners may appoint a board of not less than three members to serve as the governing body of such District and such board shall have all the powers vested with the Board of County Commissioners. Osage County has established six separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

9. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill and is disposing of their solid waste through a transfer station.

The estimated total current cost of the landfill closure and post-closure care of \$321,182 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. It is anticipated that future inflation costs and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by taxpayers.

10. SUBSEQUENT EVENT

On February 8, 2010, the Commission approved a lease purchase agreement with Citizens State Bank for a 2008 Caterpillar wheel loader. The lease purchase agreement is for three years with an interest rate of 3.25% for a loan amount of \$102,200.

The Commission approved on April 19, 2010, the lease purchase agreement with Landmark National Bank for two 2010 Chevrolet pickups and seven 2010 Dodge Chargers. The lease purchase agreement is for three years with an interest rate of 3.24% for a loan amount of \$169,378.

On July 12, 2010, the Commission approved a lease purchase agreement with Citizens State Bank for a 2009 McCormick Tractor. The lease purchase agreement is for three years with an interest rate of 3.05% for a loan amount of \$41,773.

OSAGE COUNTY, KANSAS
OTHER SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2009

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

COUNTY TREASURER - SPECIAL AUTO FUND

Cash Balance, January 1		\$	17,371	
Cash Receipts:				
Auto fees	\$	144,191		
State full privilege tax		1,050		
Sales tax fees		904		
Interest - NOW account		80		146,225
Cash Disbursements:				
Due to County		17,371		
Office supplies, equipment, and books		26,953		
Postage		2,082		
Telephone		840		
Seminars/dues		1,183		
Mileage reimbursement		1,154		
Wage reimbursement to County		109,570		
Miscellaneous		441		(159,594)
Cash Balance, December 31		\$	4,002	
Cash in Bank		\$	4,002	

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

COUNTY CLERK

Cash Balance, January 1		\$	4,986
Cash Receipts:			
Cereal malt beverage licenses	\$	725	
Game licenses		9,546	
Game handling fees		469	
Candidates' filing fees and election copy fees		536	
Copy and fax fees		24	
Moving permits		30	
Miscellaneous		24	
Emergency vehicle permits		115	11,469
Cash Disbursements:			
Payments to County Treasurer			(16,455)
Cash Balance, December 31		\$	-
Cash in Bank		\$	-

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

REGISTER OF DEEDS

Cash Balance, January 1		\$	-
Cash Receipts:			
Mortgage registration fees	\$	125,692	
Recording fees		36,372	
Technology fund		20,706	
Review		225	
Copies		<u>2,407</u>	185,402
Cash Disbursements:			
Payments to County Treasurer			<u>(185,402)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash in Bank		\$	<u>-</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

DISTRICT COURT

Cash Balance, January 1		\$	73,244	
Cash Receipts:				
Fines	\$	214,370		
PATF		2,633		
IDSF		988		
Indigent Defense Fee		2,297		
Law library		22,006		
Clerk fees		196,075		
LETC		28,230		
Judicial Branch Surcharge		17,095		
Marriage licenses		4,307		
Judgment and restitution		208,063		
Appearance bonds		51,894		
ASAP		1,631		
Attorney fees		36,689		
Interest		283		
Reinstatement fees		13,064		
Diversion fees		59,476		
KBI lab fees		14,578		
Miscellaneous fees		44,978		
				918,657
Cash Disbursements:				
Payments to State Treasurer		468,115		
Payments to County		94,535		
Payments to others		342,925		
				(905,575)
Cash Balance, December 31			\$	86,326
Cash in Bank			\$	86,326

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

SHERIFF

Cash Balance, January 1		\$	153,337
Cash Receipts:			
Bonds	\$	15,976	
Delinquent personal property tax collections		40,909	
Motor vehicle reports		838	
Miscellaneous		<u>12,715</u>	70,438
Cash Disbursements:			
Payments to County		194,643	
Payments to others		<u>16,804</u>	<u>(211,447)</u>
Cash Balance, December 31		\$	<u>12,328</u>
Cash in Bank		\$	<u>12,328</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

NOXIOUS WEED SUPERVISOR

Cash Balance, January 1	\$ 30,321
Cash Receipts:	
Sales of chemical, equipment rental and labor	170,338
Cash Disbursements:	
Payments to County Treasurer	<u>(170,366)</u>
Cash Balance, December 31	\$ <u>30,293</u>
Cash on Hand	\$ <u>30,293</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUND

For the Year Ended December 31, 2009

HEALTH DEPARTMENT

Cash Balance, January 1		\$ 30
Cash Receipts:		
Through State of Kansas		
CDRR	\$ 7,171	
Bioterrorism grant/Pan flu	20,515	
Child Care grant	9,147	
Child Health grant	14,864	
Family Planning grant	5,208	
IAP grant	5,359	
State Formula grant	12,066	
Through Topeka-Shawnee Co. Health Department -		
WIC grant	17,381	
Through East Central Kansas Area Agency on Aging -		
Title III-B and III-D grants and Senior Care Act	13,924	
NACCHO	6,000	
Fees and other reimbursements	160,431	272,066
Cash Disbursements:		
Payments to County Treasurer		(272,066)
Cash Balance, December 31		\$ 30
Cash on Hand		\$ 30

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS

For the Year Ended December 31, 2009

ZONING BOARD

Cash Balance, January 1		\$	-
Cash Receipts:			
Zoning fees	\$	9,665	
LEEP grant		6,588	
LEPP fees		<u>1,955</u>	18,208
Cash Disbursements:			
Payments to County Treasurer			<u>(18,208)</u>
Cash Balance, December 31		\$	<u>-</u>
Cash on Hand		\$	<u>-</u>

OSAGE COUNTY, KANSAS

DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS
For the Year Ended December 31, 2009

TRANSFER STATION

Cash Balance, January 1	\$ -
Cash Receipts:	
User fees	409,293
Cash Disbursements:	
Payments to County Treasurer	<u>(409,293)</u>
Cash Balance, December 31	\$ <u>-</u>
Cash on Hand	\$ <u>-</u>

OSAGE COUNTY, KANSAS

RECONCILIATION OF 2008 TAX ROLL
December 31, 2009

2008 Tax Roll - As Adjusted

County Clerk's abstract of 2008 tax roll		\$ 16,091,842
Adjustments to original tax roll:		
Added taxes		9,075
Abated taxes		<u>(53,329)</u>
Adjusted 2008 tax roll		<u>16,047,588</u>

2008 Tax Roll - Accounted For

Collections during 2008	\$ 6,211,913	
Collections during 2009	9,279,160	
Personal property redemptions	<u>28,119</u>	15,519,192
Deduct refunds and cancellations - 2008 and 2009		<u>(16,980)</u>
Net tax roll collections		15,502,212
Delinquent personal property taxes for which tax warrants were issued	55,646	
Delinquent real estate taxes entered on the tax sale record	<u>489,717</u>	<u>545,363</u>
2008 tax roll accounted for		<u>16,047,575</u>
Difference		<u>\$ 13</u>